# The Gazette



# of **Endia**

# PUBLISHED BY AUTHORITY

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# NEW DELHI, SATURDAY, SEPTEMBER 22, 1951

#### NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 19th

ssue No.	No. and date	Issueu by	Subject		
67.	No. 6(I.E.), dated the 8th August 1951.	Office of the Custodian of Evacuee Property and Rehabilitation Commissioner, State of Ajmer.	Declaring a certain person as intending evacuee under the Administration of Evacuee Property Act, 1950.		
68	No. 893-TG/L., dated the 6th September 1951.	Ministry of Railways.	Appointment of a Claims Commissioner with headquarters at Jalpaigur! to decide claims arising out of the accident to 1 Up Assam Link Express.		
69.	No. 62/22/51-Elec.II(2), dated the 8th September 1951.	Election Commission, India.	Returning Officers for the Assembly Constituencies in the State of Himachal Pradesa.		
	No. 32/1/51-Elec.II(2), dated the 8th September 1951.	Ditto.	Publishing list of symbols which may be used at elections to different constituencies in Part C States.		

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

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Defence	169	1951	462467

# PART I-Section 1

Notifications relating to Non-Statutory Rules, Regulations and Orders and Resolutions issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Supreme Court

#### MINISTRY OF LAW

New Delhi, the 7th September 1951

No. F.55/50-ITAT.—Shri S. M. Gupta, Judicial Member, Income-tax Appellate Tribunal, relinquished charge of his office on the afternoon of the 31st August 1951.

2. In exercise of the powers conferred by section 5A of the Indian Income-tax Act, 1922 (XI of 1922), the Central Government has been pleased to appoint Shri N D. Karkhanis of the Bombay State Judicial Service to be a Judicial Member of the Income-tax Appellate Tribunal, vice Shri S. M. Gupta, with effect from the 4th September 1951.

K. V. K. SUNDARAM, Secy

#### MINISTRY OF FINANCE

#### (Department of Economic Affairs)

New Delhi, the 12th September 1951

No. D.5720-F.1/51.—Statement of the Affairs of the Reserve Bank of India, as on the 7th September 1951.

# BANKING DEPARTMENT

		Liai	BILITI	ES			Rs.	Assetts Rs.
Capital paid up			•				5,00,00,000	Notes 50,72,00,000
Reserve Fund				•			5,00,00,000	Rupee Coin 8,65,000
								Subsidiary Coin 2,27,000
Deposits :								Bills Purchased and Discounted :—
								(a) Internal 28,00,000
(a) Government-	-							(b) External
(x) Central (	30 <b>v</b> e	rnme	nt				214,58,95,000	(c) Government Treasury Bills 11,04,02,000
(2) Other G	over	nmen	ts			•	7,14,92,000	Balances held abroad* 214,27,99,000
(b) Banks .							73,55,36,000	Loans and Advances to Governments . 5,17,00,000
c) Others .							67,28,95,000	Other Loans and Advances 5,42,92,000
B ills Payable				•			1,63,01,000	Investments
Other Liabilities	•						6,45,37,000	Other Assets 3,33,10,000
				То	TAL		380,66,56,000	Total . 380,66,56,000

<sup>\*</sup>Includes Cash and Short-term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 7th day of September 1951.

# Issue Department

Liabilities	Re.	Rs.	Assets Rs.	Rs.
Notes held in the Banking Department  Notes in circulation  To al Notes issued		218,28,45,000	A.—Gold Coin and Bullion:—  (a) Held in India	
		`	B.—Rupee Coin Government of India Rupee Securities Internal Bills of Exchange and other Commercial Paper	63,49,00,000 501,62,63,000
TOTAL LIABILITIES	121	8,28,45,000	TOTAL ASSETS	1218,28,45,00

Ratio of Total of A to Liabilities: 53.614 per cent.

#### New Delhi, the 18th September 1951

# No. D. 5869-F.1/51 - Statement of the Affairs of the Reserve Bank of India, as on the 14th September 1951.

# BANKING DEPARTMENT

		L	[ABIL]	TIES			R3.	Assets Rs.
Capital paid up							5,00,00,000	Notes
• •	•	•	•	•	•	-		Rupee Coln
Reserve Fund	•	•	•	•	•	•	5,00,00,000	Subsidiary Coin
Deposits :								Bills Purchased and Discounted :-
(a) Government	t <del></del>							(a) Internal
(1) Central	Gove	mme	nt				210,15,51,000	(b) External
(2) Other (	Gover	nmen	ts .		•		9,87,55,000	(c) Government Treasury Bills 10,97,01,000
(b) Banks			•		•	•	74,10,76,000	Balances held abroad* 207,99,86,000
(c) Others	•		•		•		66,95,39,000	Loans and Advances to Governments
Bills Payable					•		2,78,89,000	Other Loans and Advances 5,69,07,000
Other Liabilities				•			6,60,44,000	Investments
								Other Assets
					Тота	L	380,48,54,000	Total . 380,48,54,000

# \*Includes Cash and Short term Securities.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 14th day of September 1951.

ISSUE DEPARTMENT

Liabilities		Rø,	Rs.	Assets	Ru.	Ř8.
Notes held in the Ba partment Notes in circulation . Total Notes Issued .	unking De	57,11,18,000		(b) Held outside India	. 40,01,71,000  613,15,11,000	
				Total of A B.—Rupee Coin ,		653,16,82,000
				Government of India Rupee Securities		501,62,63,000
Тотар	Liabilitii	35	1218,75,26,000	Internal Bills of Exchange and other Commercial Paper .  TOTAL ASSETS .		1218,75,26,000

Ratio of Total of A to Liabilities 153:593 per cent.

Dated the 19th day of September 1951.

N. SUNDARESAN, Dy. Governor.

K. G. AMBEGAOKAR, Secy.

# MINISTRY OF FINANCE (DEFENCE)

New Delhi, the 10th September 1951

No. 5595-Accts.—It is hereby notified for general information that the Department, Service and the posts specified in column 1 of the Schedule hereto annexed shall, after the date of this Notification, be known by the designation or description mentioned in the corresponding entry in column 2 thereof.

# THE SCHEDULE

			· · · · · · · · · · · · · · · · · · ·				
Name	of Department, or Service	Post		ation of ent, Post o Service	De-		
	1		2				
	Department	Dej					
Military Accounts partment.		De-	Defence partme	Accounts nt.	De-		

9

	<b>2</b>					
Service	Service					
Superior Service of the Military Accounts Department.	Indian Defence Accounts Service.					
Posts	Posts					
Mílitary Accountant General.	Controller General of Defence Accounts.					
Deputy Military Accountant General.	Deputy Controller Gen- eral of Defence Ac- counts.					
Assistant Military Ac- countant General.	Assistant Controller Gen- eral of Defence Ac- counts,					
Controller of Military Accounts, Southern Command.	Controller of Defence Accounts, Southern Command.					
<del></del>						

1 Posts PostsController οť Military Controller Defence οf Accounts, 'Eastern Accounts, Eastern Command. Command. Controller Controller  $^{
m of}$ Military of Defence Accounts, Western Accounts, Western Command. Command. Controller ofController Army of Defence Factory Accounts. (Factories). Accounts Controller οf Military Controller Defence Accounts (Pensions). Accounts (Pensions). Controller of Navat Ac-Controller Defence (Navy), counts. Accounts Controller οf Controller Defence of Accounts (Air Forces). (Air Force). Accounts Field Controller of Mili-Controller of Defence tary Accounts (Officers & Clearing House). (Officers). Accounts Field Controller of Mili-Controller ofDefence tarv Accounts (Other Accounts (Other Ranks). Ranks). Junior Controller of Mili-Joint Controller tary Accounts. Defence Accounts. Deputy Controller of Mili-Deputy Controller oftary Accounts. Defence Accounts. Assistant Controller Assistant Controller ofMilitary Accounts. Defence Accounts. Deputy Assistant Con-

K. BHAWANISHANKAR RAO, Finl. Adviser.

cer.

Assistant Accounts Offi-

#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Military

 $\mathbf{of}$ 

Assistant

Accountant Gen-

troller Accounts.

Deputy

tary

eral.

CHARTERED ACCOUNTANTS

New Delhi, the 18th September 1951

No. 10-CA(6)/50.—In pursuance of clause (3) of Regulation 10 of the Chartered Accountants Regulations, 1949, it is hereby notified that the Certificate of Practice issued to Shri B. Sharan, "Girindra Dham", Station Road, Patna, (membership No. 1666), shall stand cancelled from 1st September, 1951 to 30th June, 1952.

New Delhi, the 22nd September, 1951

No. 24-CA(8)/50.—In pursuance of clause (v) of the schedule to the Chartered Accountants Act, 1949, the Council of the Institute of Chartered Accountants of India hereby directs that the following amendments shall be made in the Council's Notification No. 24-CA (8)/50, dated the 18th September 1950:

For the words and figures: "if he-

- Accepts to represent before the Income-tax authorities any client previously represented by some other Chartered Accountant, without first communicating with him in writing.
- Accepts a position as auditor previously held by some other Chartered Accountant in such conditions as to constitute undercutting."

the following shall be substituted:

"If he accepts a position as auditor previously held by some other Chartered Accountant in such conditions as to constitute undercutting".

-In pursuance of sub-section (5) of Section 18 of the Chartered Accountants Act, 1949, a copy of the audited accounts and the Report of the Council for the period ending 31st March, 1951, are hereby published for general information:

#### THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

REPORT OF THE COUNCIL FOR THE YEAR ENDED 31ST Макси, 1951

[Issued under Section 18 (5) of the Chartered Accountants Act, 1949]

First Annual Meeting of the Council: The First Annual Meeting was held on the 2nd and 3rd August, 1950 under the chairmanship of Shri G. P. Kapadia, the President of the Council. The First The report under review represents a full year's working after the inauguration whereas the previous report covered only a period of seven and a half months.

The first Council which was constituted under Section 9 (2) partly by election held in accordance with the Council (First Election) Regulations, 1949, and partly by nomination continues to be in office, with the only change that Shri K. G. Ambegaokar, Secretary to the Government of India, Ministry of Finance (Department of Economic Affairs) has been nominated by the Central Government in the place of Shri C. C. Desai who resigned as a member of the Council due to changes in the Ministries of the Government of India and the Institute having gone under the administrative control of the Ministry of Finance (Department of Economic Affairs). Shri C. C. Desai had been associated with the passing of the Chartered Accountants Act, 1949, and had taken a very keen interest in the formation of the Institute and its smooth working from the very commencement.

#### PRESIDENT AND VICE-PRESIDENT:

At the first annual meeting of the Council, Shri G. P. Kapadia was re-elected as President and Shri M. S. Krishnaswami was elected as the Vice-President of the Council under Section 12 and they continued to hold the respective offices.

#### STANDING COMMITTEES:

The following Standing Committees were constituted under Section 17 at the first annual meeting of the Council, and the continued to function from 15th August, 1950.

#### (a) Executive:

Shri G. P. Kapadia, President (Ex-officio).

Shri M. S. Krishnaswami, Vice-President (Ex-officio).

Shri S. N. Baneriea.

Shri P. R. Mehra.

Shri S. Suryanarayan.

#### (b) Examination:

Shri G. P. Kapadia, President (Ex-officio).

Shri M. S. Krishnaswami, Vice-President (Ex-officio).

Shri S. Ghose.

Shri C. S. Sastri.

Shri N. M. Shah.

#### (c) Disciplinary:

Shri G. P. Kapadia, President (Ex-officio).

Shri M. S. Krishnaswami, Vice-President (Ex-officio).

Shri S. D. Nargolwala [under Proviso to Section 17(3)].

Shri N. M. Raiji.

Shri R. N. Rajam Aiyar.

# (d) Law:

Shri G. P. Kapadia, President (Ex-officio).

Shri M. S. Krishnaswami, Vice-President (Ex-officio).

Shri B. D. Birdy.

Shri M. K. Deb.

Shri S. B. L. Vaish.

Upto 15th August, 1950, the President, Vice-President and members of the Standing Committees elected on 15th August 1949, continued in office. Full particulars thereof were given in the last report.

Special Committees were also constituted for the purposes of enrolment of Members under clauses (iii) and (iv) of Section 4 (1) of the Act, consisting of:

- President of the Council (Shri G. P. Kapadia).
- Vice-President of the Council (Shri G. Basu upto 15th August, 1950, and Shri M. S. Krishna-swami after 15th August, 1950).
- 3. Shri C. C. Desai, Secretary, Ministry of Commerce, Government of India and after his resignation Shri K. G. Ambegaokar, Secretary, Ministry of Finance (Department of Economic Affairs), Government of India.

The particulars regarding the meetings of the Council and the Standing Committees held during the year under report are given below:

			7	vo. ot	meet	mgs ne	ld
1. Council .		-				2	
2. STANDING COMM	MITTE	es:					
(a) Executive						6	
(b) Examination						5	
(c) Disciplinary						5	
(d) Law .		•			٠	2	
3. Special Committee	tee		•		•	4	

#### MEMBERSHIP:

The number of members enrolled during the year ended 31st March, 1951, is as follows:

Under Section 4 (i) (i)		٠	I	
Under Section 4 (i) (ii)			185	
Under Section 4 (1) (iii)			89	
Under Section 4 (1) (iv)	,		5	
Restoration .			8	288

The particulars of the removals were as under:

Removal for non-payment of i	fee		13	
*Removal by Death .			6	
Removal by any other cause	•	•	1	<b>2</b> 0

Total number of members on the Register on 31st March, 1951, was 1,957.

•			Associates	ellows
Of these members of Practice	ertific	ate	740	643
Of these Members ficate of Pract	it Ce	rti-	545	29
			1,285	672

#### OFITUARY:

The Council regrets to record that during the period the following members were lost to the Institute by death:

- 1. Shri N. D. Bose.
- 2. Shri N. K. Jain.
- 3. Shri C. H Sopariwala.
- 4. Shri S. D. Kamat.
- 5. Shri M. G. Shah.
- 6. Mr. W. Harrison.
- 7. Shri J. K. Sen.
- 8. Shri A. J. Ramanathan.
- 9. Shri B. Mukerjee.
- 10. Shri S. P. V. Ramanjulu.

Note.—Nos. 3 to 10 have not been included under the item 'Removal by death' under the main head 'Membership'. Their names have been removed as from 1st April, 1951.

#### SECRETARY:

The Government of India appointed Shri S. Venkataraman as the first Secretary to the Council in accordance with Section 16 (2) in consultation with the Council. He continues to hold this office.

#### AUDITORS

In terms of Section 18 (4) read with Regulation 70, Shri S. Valdyanatha Aiyar, Chartered Accountant, Delhi, was appointed to audit the accounts of the Council for the year ended 31st March, 1951.

#### Accounts

The audited Statements of Accounts for this year are attached hereto. It will be seen that the finances of the Institute are in a very satisfactory state.

## REGISTER OF MEMBERS:

A register has been maintained by the Council as per the provisions of Section 19. The first list of Members as on 1st April, 1950, was published and sent to all the members.

#### REMOVAL OF MEMBERS:

The particulars of removal under Section 20 are given under the head "Membership" supra.

#### DISCIPLINARY COMMITTEE:

This Committee has dealt with five cases referred to them. They could report to the Council only on two cases and the Council has given its findings in respect thereof. The reports of the other three cases will be placed before the Council in accordance with the provisions of the Act and the Regulations.

#### REGIONAL COUNCILS:

The Council at its fifth meeting decided to form Regional Councils as contemplated under Section 23 on the following conditions:—

- (1) the membership should be compulsory and
- (2) it should be self-sufficient with a grant-in-aid from the Central Council, if possible.

It was also decided to send a referendum to the members to state whether they are for or against the formation of a regional council in their region.

#### PENALTY:

There was no occasion to enforce the penalty provisions of Sections 24, 25 and 26.

#### REGULATIONS:

The Regulations enacted by the Government of India at the initial stage were found to be inadequate by the Council and a comprehensive revision thereof to suit the special needs of the profession was called for. The first set of amendments was published on 26th May, 1950 and the second set on 9th December, 1950, and the third set on 24th February, 1951. The fourth set was approved by the Council at its fifth meeting and was published on 21st July, 1951.

#### USE OF LETTERS INDICATING MEMBERSHIP OF INSTITUTES:

The Council has recognised under the Proviso to Section 7, the six British Institutes of Accountancy previously recognised under the Auditors' Certificates Rules, 1932, to enable their members to and appropriate letters only to their names to indicate membership of such Institutes.

#### EXAMINATIONS:

The Council has so far held three Examinations in November, 1949, May, 1950 and November, 1950. The following figures for the last two examinations will be of interest:

#### May, 1950.

Number of		Final							
Candidateca	Appeared	Pas	sed	App	Passed				
	No.	No.	No. %		No.	%			
In Group I			_	93	17	19.54			
In Group II	-	_	_	84	28	30.11			
In Both	204	23	11.27	7 154	14	9.09			
November, 1950.									
Number of	Number of First								
Candidates	Appeared	Pass	ed	Appe	earcd Passed				
	No.	No.	%	No.	No.	%			
In Group I	_	_	_	103	22	21.33			
In Group II				114	23	20.17			
In Both	262	11	4.25	282	40	14.18			

Examinations were held in the four centres as previously, viz. Bombay, Calcutta, Delhi and Madras. The Council has arranged for the holding of the examinations half yearly, i.e., in May and November.

# EXEMPTION FROM THE FIRST EXAMINATION:

In accordance with Regulation 16 of the Chartered Accountants Regulations, 1949, 141 candidates were exempted from passing the First Examination and were allowed to appear in the Final Examination held in November, 1950.

<sup>\*</sup>Includes 4 members whose death took place in 1949-50 but whose names were removed in 1950-51 and it does not include 8 members whose death occurred during 1950-51 but whose names were removed subsequently.

#### MEDALS AND CERTIFICATES OF MERIT:

The G. P. Kapadia (First Fresident), Gold and Silver Medals were awarded as under:

#### NOVEMBER, 1949

Final

Ajeet Singh S. Bhandari.

First.

Himatlal Muljibhai Talati.

MAY, 1950

Final

Vishnubhai Bhagwandas Haribhakti.

First

Pestonji M. Narielvala.

These were given away by the Hon'ble Shri Sri Prakasa, the then Minister for Commerce on 2nd August, 1950.

NOVEMBER, 1950

Final

V. V. S. Sastry,

First

P. Veeraraghavan.

These were given away by the Hon'ble Shri P. S. Kumaraswamy Raja, the Chief Minister of Madras on 25th February, 1951.

Certificates of Merit were also issued as detailed below:

#### NOVEMBER, 1949

#### Final

Ist Certificate . . Aject Singh S. Bhandari 2nd Certificate . . P. J. Kapadia.

3rd Certificate . . M. Srinivasan.

First

Ist Certificate . Himatlal Muljibhai Talati 2nd Certificate . C. S. Samuel.

and Certificate . . C. S. Samuel.

3rd Certificate . . Shantilal Shah.

May, 1950 Final

Ist Certificate . . Vishnubhai Bhagwandas

Haribhakti.

2nd Certificate . . S. K. Bhattacharya.

3rd Certificate . . Nil.

First

Ist Certificate P. M. Narielvala.

2nd Certificate N. B. Ghosh.

3rd Certificate . . H. Anantha Krishna Rao.

#### NOVEMBER, 1950

#### Final

Ist Certificate . . V. V. S. Sastry.

2nd Certificate . . A. H. Dalal.

3rd Certificate . . R. S. Gandhi.

#### First

Ist Certificate . . P. Veeraraghavan.

2nd Certificate . . Nil. 3rd Certificate . . Nil.

# INFORMATION TO EXAMINEES:

A hand book has been published by the Institute to give the necessary information for qualifying as a member of the Institute.

# ARTICLED CLERKS:

During the year ended 31st March, 1951, 543 Deeds of Articles were registered by the Council.

It is to be noted in this connection that in accordance with Regulation 32 as amended in the November, 1949 and March, 1950 meetings of the Council, Fellows who

have completed 7 years of practice either before or after or partly before and partly after the commencement of this Act are now entitled to take 3 Articled Clerks and Associates who have completed 3 years of continuous practice as above and qualified paid assistants with the above practice can take one articled cierk.

#### AUDIT CLERKS:

By an amendment to the Regulations, the registration of these clerks in service on 26th May, 1950, was made compulsory. During the period ending 31st March, 1951, 872 were registered.

#### EXAMINATION SYLLABUS:

The Council proposed in its meeting held in March, 1950 to abolish the group system of passing, fixing minimum percentage for each paper and also to revise the syllabus. But in the meeting held in February, 1951, the amendment in this behalf was not finalised and the Council further decided not to disturb the present position upto 1954.

#### RECOGNISED INSTITUTIONS:

Nine Institutions were recognised for the purposes of training candidates for the First Examination to be held in May, 1951.

#### BULLETIN

As was intimated in the last report, the Bulletin was started in January, 1950 and has been of value to all the members. The Bulletin, will very shortly be converted into a full-fledged Journal which will be given free to all members and will be available to others on subscription basis. It has, it is understood, been very useful to the Members of the Institute not only in maintaining contact between the Council and the members but also in keeping them acquainted with up-to-date information of interest to them.

#### ELECTION:

The President and the Vice-President and the four Standing Committees were elected for a period of one year from 15th August, 1950 according to the provisions of Sections 12 (3) and 17 (5).

#### GENERAL:

The position with regard to the Part 'B' States Auditors is likely to be finalised soon and the necessary rules under Section 144 of the Indian Companies Act, as amended, formulated and gazetted by the Government of India. It is expected that this function will be left in the hands of the Council.

#### COMPANY LAW COMMITTEE:

Shri G. P. Kapadia (President) was nominated on this Committee and its deliberations are now proceeding and our Institute has got an opportunity of having our viewpoint properly considered and the interests of the profession safeguarded as a result of such nomination. After the work of this Committee is over, the services rendered by Shri G. P. Kapadia may be utilised by the Institute in enabling it to formulate concrete proposals as to Company Law for the guidance of its members, after the matter has been examined by the Council.

#### Conference:

The question of having an all India Conference of Chartered Accountants is also receiving the serious attention of the Council and it may be possible for the holding of such a conference in the course of the current year.

Subject to certain conditions, the Central Government have sanctioned a grant of Rs. 2 lakhs and it is expected that the Institute will have a building of its own by the time the life of the present Council is over.

Regarding the work of the Council, this was the second period of the Council's work and considerable progress has been made with regard to the functioning of the Council and it is felt that the Council's Secretariat has been fully organised and the work relating to the initial stage mostly carried out. It will now be possible to give consideration to other policy matters in the ensuing year.

#### S. VENKATARAMAN,

G. P. KAPADIA,

Secretary.

President.

Dated the 11th August, 1951.

	I—SEC. 1	
	_	
	TT	
:	THE G	
	AZETTE	
	OF.	
	INDIA,	
	GAZETTE OF INDIA, SEPTEMBER 22, 1951	
	22,	
	1951	

THE	INSTITUTE	$\mathbf{OF}$	CHARTERED	ACCOUNTANTS	$\mathbf{OF}$	INDIA.	NEW	DELHI

		E	Balance Sheet as	at 31st	March, 1951		
1949/50	CAPITAL AND LIABILITIES CAPITAL FUND: As per last Balance Sheet	Rs. A. P.	Rs A. P.	1949/50.	PROPERTY AND ASSETS FIXED ASSETS:	Rs. A. P.	Rs. A. P.
	Less: Transferred to Building and other Fixed Assets, Fund				FURNITURE, FITTINGS AND SAFE: Cost as per last Balance Sheet	9,095 I 6 2,924 4 0	
		0 0 200و46				12,019 5 6	•
1,13,8∞ ´ ∫32,4∞	Add: Entrance Fees:       Rs. A. P.         Fellows	1,05,300 0 0		8,927	Less: Depreciation up to 31st March, 1950. 167 13 0 For the year	878 15 0	11,140 6 6
τ,46,200			<del>-</del>		Office Equipment:		
	BUILDING AND OTHER FIXED ASSETS	1,51,500 0 0			Cost as per last Balance Sheet	6,733 10 0 3,397 6 0	
I	FUND INCOME AND EXPENDITURE ACCOUNT: As per last Balance Sheet 67,214 7 3	1,00,000 0 0				10,131 0 0	
67,215	Add: Excess of Income over Expenditure as per annexed Account 69,568 5 10	1,36,782 13 1	3,88,282 13 1		Less: Depreciation upto 31st March, 1950. 535 3 0 For the year	2,091 2 6	8,039 13 6
2,13,415	SHRI G. P. KAPADIA (FIRST PRESI-				Motor Car at Cost		10,725 12 0
	DENT) MEDAL FUND: As per last Balance Sheet	21,122 0 0	-	15,126	INVESTMENTS AT COST:  (a) 3% Funding Loan 1966-68 (Face Value Rs. 98,900 Market Value Rs. 97,046-14-0)  (b) 2½% Loan 1976 (Face Value Rs. 7,100-0-0, Market Value	99,380 8 6	29,906 O O
20,300	Less: Cost of Medals awarded	825 0 0	20,297 0 0	99,857	Rs. 6,496-8-0) (c) 12 Years Post Office National Savings Certificates.	6,558 10 0 60,000 0 0	1,65,939 2 6
1,000	As per last Balance Sheet  Add: Amount of excess provision for rent last year  Add: Amount transferred from Income and Expenditure  Account this year	1,000 0 0 2,662 12 0 1,337 4 0	5,000 0 0	20,300	SHRI G. P. KAPADIA (FIRST PRESIDENT) MEDAL FUND INVESTMENT:  2½% Loan 1976 (Face Value Rs. 20,000-0-0) Interest accrued thereon	20,000 0 0 297 0 0	20,297 0 0
1 32,684 37,413	STAFF SECURITY DEPOSIT: FEES RECEIVED IN ADVANCE: From Members From Examinees for May 1951 Examinations From Institutions for Recognition	39,289 O O 65,900 O O	2,500 0 0		STAFF SECURITY DEPOSIT INVESTMENTS: (In Post Office Savings Account) CURRENT ASSETS: STOCK IN HAND at Cost:		2,500 0 0
500 1,05,076	LIABILITIES AND PROVISIONS	300 0 0	1,05,489 0 0 55,296 10 2		(As certified by Secretary) Question Paper Books	9,675 9 0 3,771 6 0 2,598 II 0 1,589 4 2	
_				2,75,105	Rs. 4,369 0 3 With Imperial Bank of India in Current 3,36,219 6 4 Account.	3,40,588 6 7	3,58,223 4 9
4,10,388	•	Rs.	5,76,865 7 3	4,10,388	•	Rs.	. 5,76,865 7 3
<del></del>		_	AUDITOR'S F	REPORT		_	

AUDITOR'S REPORT

I have audited the foregoing Balance Sheet of The Institute of Chartered Accountants of India, New Delhi, as at 31st day of March 1951 and also the attached Income and Expenditure Account of the Institute for the year ended on that date and have to report that:—

(a) I have obtained all the information and explanations I have required.

(b) In my opinion, such Balance Sheet has been properly drawn up so as to exhibit a true and correct view of the state of affairs of the Institute according to the best of my information and the explanations given to me and as shown by the books of the Institute.

Kashmere Gate.

(Sd.) S. Vaidyanatha Aiyar,

Chartered Accountant.

(Sd.) G. P. KAPADIA,
President.

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA, NEW DELHI Income and Expenditure Account for the year ended 31st March, 1951

949/50.	EXPENDITURE		Rs. A. P.	Rs. A. P. 1949/5	. INCOME	Rs. A. P.	Rs. A. P.	Rs. A. P.
2,027 ,,	Salaries, Allowance and Bonus Pension and Leave Salary Contribution .	: : :		39,533 15 6 <b>41</b> ,3 3,752 7 6	By Annual Membership Fees		47,687 8 0 25 0 0	47,712 8 0
••• 33	Contribution to Provident Fund .  Interest on Provident Fund Contribution		71 10 0	3,010 10 0	" CERTIFICATE OF PRACTICE FEES: Fellows Fellows for 1949/50	48,150 0 0 225 0 0	48,375 0 0	
2,333 ,, 1,559 ,,	Office Expenses and Sundries		•	2,837 13 0 . 15,9 2,769 15 9	Associates for 1949/50		18,700 0 0	67,075 0 0
3,924 » 1,371 » 1,755 » 1,457 »	Bulletin Expenses			18,210 13 6 7,710 12 3 9,833 8 0 3,234 4 3	38 " RESTORATION FEES: " EXAMINATION FEES:		•	496 o o
"	- Tr			1,000 0 0 21, 850 5 9 33,	First Examination	· · · · · · · · · · · · · · · · · · ·	24,325 0 0 63,825 0 0 6,900 0 0	
24,714	TRAVELLING EXPENSES: Council Members		4,55° , 0 3,011 12 3	17,565 5 O		 L:	2,000 0 0 97,050 0 0	
31,774 ,,	Examination Expenses Cost of Question Paper Books Less: Stock in hand		3,036 2 6 9,675 9 0	66,855 0 6 3,360 9 6	Less: Refunds (for 1949/50 Examinati Persons: First Examination	150 0 0 187 8 0	337 8 o	96,712 8 0
703 "	Depreciation on Assets			-,,	no n			450 0 0
[1,000 ,, 67,215	Reserve for Contingencies  Balance being Excess of Income over carried to Balance Sheet	Expenditure		1,337 4 0 69,568 5 10	10 Articled Clerks	: : : _	16,050 0 0 17,420 0 0	33,470 0 0
					"Sale of Year Books	· · · · · · · · · · · · · · · · · · ·		4,582 7 0 67 2 0 3,094 6 10 38 4 0
1,61,570			Rs. 2	2,53,698 3 10 1,61,	70		Rs.	2,53,698 3 10

Kashmere Gate Delhi, 5th June, 1951 ,Sd.) S .VAIDYANATHA AIYAR, Chartered Accountant (Sd.) G. P. KAPADIA,
President,
The Institute of Chartered Accountants of India.

- No. 1-CA(2)/51.—In pursuance of clause (ii) of Regulation 62-H of the Chartered Accountants Regulations, 1949, the Council of the Institute of Chartered Accountants of India is pleased to notify that a Regional Council be formed for each of the following regions, wiz.:
  - comprising of the States of Bombay, Saurashtra and Kutch.
  - 2. Region II comprising of the States of Madras, Travancore-Cochin, Mysore. Hyderabad and Coorg.
  - 3. Region III comprising of the States of West Bengal, Assam, Orissa, Manipur and Tripura.
  - 4. Region IV comprising of the States of Uttar Pradesh, Elhar, Madhya Pradesh, Bhopal, kajasthan, Vindhya Pra-desh and Madhya Bharat.
  - 5. Region V comprising of the States of Delhi, Punjab (I), Ajmer-Merwara, Himachal Pradesh, Patiala and East Punjab States Union.

and to make the following Byc-laws, viz.:-

#### A.—GENERAL

- Short Title.—These Bye-laws may be called Chartered Accountants Regional Council Bye-laws.
- 2. In these Bye-laws unless there is anything repugment in the subject or context-
  - (i) "Central Council" means the Council of the Institute of Chartered Accountants of India.
  - (ii) "Regional Register" means the Register of Members maintained by the respective Regional Council containing the names of the members of the Institute whose professional address is included in the area of the respective region.
  - (iii) The definition of words given in the Chartered Accountants Act, 1949, and Chartered Accountants Regulations, 1949, shall apply to these Bye-laws also.

#### B.-TITLE, EXTENT AND COMMENCEMENT

- 3. The Regional Councils shall be known by the names of Bombay Regional Council, Madras Regional Council, Uttar Pradesh Regional Council and Delhi Regional Council.
- 4. (i) The Bombay Regional Council shall extend to the States of Bombay, Saurashtra and Kutch or the constituency as may from time to time be specified by the Central Government under sub-clause 2(a) of Section 9 of the Act, which includes the State of Bombay.
- (ii) The Madras Regional Council shall extend to the States of Madras, Travancore-Cochin, Mysore, Hyder-abad and Coorg, or the constituency as may from time to time be specified by the Central Government under sub-clause 2(a) of Section 9 of the Act, which includes the State of Madras.
- (iii) The West Bengal Regional Council shall extend to the States of West Bengal, Assam, Orissa, Manipur and Tripura, or the constituency as may from time to time be specified by the Central Government under subclause 2(a) of Section 9 of the Act, which includes the State of West Bengal.
- (iv) The Uttar Pradesh Regional Council shall extend to the States of Uttar Pradesh, Bihar, Madhya Pradesh, Bhopal, Rajasthan, Vindhya Pradesh and Madhya Bharat, or the constituency as may from time to time be specified by the Central Government under subclause 2(a) of Section 9 of the Act, which includes the State of Uttar Pradesh.
- (v) The Delhi Regional Council shall extend to the States of Delhi, Punjab (I), Ajmer-Merwara, Himachal Pradesh, Patiala and East Punjab States Union or the constituency as may from time to time be specified by the Central Government under sub-clause 2(a) of Section 9 of the Act, which includes the State of Delhi.
- (vi) The area covered by these constituencies shall for brevity be called Bombay Region, Madras Region, West Bengal Region, Uttar Pradesh Region and Delhi Region, respectively.
- 5. These Bye-laws shall come into force on such date as the Central Council may, by notification in the Gazette of India, appoint in this behalf and different dates may be appointed for different Regions and for different provisions of these Bye-laws.
- 6. If any difficulty arises in giving effect to any of the provisions of these Bye-laws, the Central Council may, by notification in the Gazette of India, make such provisions or give such directions as appear to be necessary for the removal of the difficulty.

# C.-DUTIES AND FUNCTIONS

- 7. The functions of the Regional Councils are expected to develop in course of time but to begin with they will be entrusted with the following functions and duties:—
  - (i) To provide facilities for intercourse among members of the Institute in the respective region by regular meetings, arrangement of talks and lectures and for the acquisition and dissemination of useful information in connection with the profession of Accountance. tion with the profession of Accountancy.
  - (ii) To advise the Central Council on all matters referred to it by the said Council and to offer such other help as may be required.
  - (iii) To make representations to the Central Council in connection with matters of professional and business interest in the region and to offer suggestions for the amendment of the Chartered Accountants Act and Chartered Accountants Regulations, 1949, and these Byelaws for raising the standard and status of the profession profession.
  - (iv) To maintain a Regional Register of Members, the Register of Members entitled to train Articled Clerks, and the Registers of Articled Clerks and Audit Clerks in the respective region.
  - (v) To supply routine information to members or to the prospective candidates for articles or examinations.
  - (vi) To propagate among the members the advisability and the necessity of observing the rules of professional etiqueite and the provisions of the Chartered Accountants Act and the Regulations made thereunder.
  - (vii) To collect news from the members of the profession for publication in the Council Bulletin or Journal, if necessary.
  - (viii) To enquire whether any institute, which has applied for recognition of conducting classes for the Chartered Accountants course, is fit to perform such services and to forward its opinion to the Central Council.
  - (ix) To recommend on their own motion, or on a reference by the Central Council, names for inclusion in the panel of examiners.
  - (x) To consider and recommend to the Central Council books which may be considered use-ful for candidates intending to appear for the First and Final Chartered Accountants Examinations.

  - (xi) To arrange, if found practicable, for coaching candidates for the aforesaid examinations in the various centres of the region.
    (xii) To gather materials from the various departments of the Government in all the States within the Region for the purpose of enlisting their support in the furtherence of the interests of the members of the Institute.
  - (xiii) To run study circles with different sub-committees or branches for Auditing, Income-tax, Company Law, Estate Duties, Costing, Sales-tax, etc.
  - (xiv) To constitute a permanent research sub-committee for carrying out, guidance and encouragement of research by members in various topics of interest to the profession.
  - (xv) To maintain a most up-to-equipped library and reading use of the members. up-to-date and well-eading room for the
  - (xvi) To hold annual refresher course camps at suitable places for the benefit of the members.
  - (xvii) To maintain an Employment Exchange for securing suitable employment for qualified accountants and finding suitable qualified accountants for employers.
  - (xviii) To organise a student section for the benefit of the Articled Clerks and Audit Clerks preparing for the Institute's examinations.
  - (xix) To carry out such other functions as may be entrusted from time to time to the respec-tive Regional Councils by the Central Council.

# D.—ADMISSION ON THE REGIONAL REGISTER AND FEES

- 8. The names of all the members of the Institute in the respective region shall be entered on the Regional Register maintained by the respective Regional Council.
- 9. Every member referred to in (8) above shall pay an Annual Subscription of Rs. 5 to the Central Council,

which will become due and payable on 1st of April in every year. The amount so collected shall be transferred to the respective Regional Councils by the Central Council.

#### E-REMOVAL FROM THE REGIONAL REGISTER

10. The name of a member which has been removed from the Register of Members maintained by the Central Council shall ipso jacto be removed from the relative Regional Register and he shall also cease to be a member of the Regional Council, if he happens to be there.

#### F.-CONSTITUTION OF REGIONAL COUNCILS

- 11. Each Regional Council shall consist of
  - (i) All elected members of the Central Council from the respective region.
  - (ii) Persons elected by the members of the Institute in the respective region and whose names are entered in the respective Regional Register.

# G .- ELECTION TO THE REGIONAL COUNCIL

- 12. All members of the Institute in the respective region whose names appear in the Regional Register at least 6 months before the date of election shall be eligible to stand for diection and vote at the election, provided that they shall have paid the annual subscription due
- 13. A member of the Institute in the respective region whose name stands removed from the negister of Members maintained by the Central Council on the date of election shall not be engable either to vote or stand in the election notwithstanding the fact that his name has been published in the list of voters, if any.
- 14. Every person standing for the election to the respective Regional Council shall pay a fee of Rs. 50 to the Central Council.
- 15. The proportion of elected seats on the Regional Council shall be one scat for every fitty members of the Institute in the respective region, entitled to vote and stand for election.

Provided however that there shall be at least five elected members in each Regional Council.

- 16. The election to the Regional Council shall be conducted by the Central Council in the manner as it may specify in that benaff.
- 17. Where any dispute arises regarding any election to any of the Regional Councils, the matter shall be referred within two months from the date of election to the President of the Central Council and his decision shall be final.
- 18. Subject to the above provisions, the rules regarding the election prescribed in Chapter V of the Chartered Accountants Regulations, 1949, as far as possible, will be applicable to the election to the Regional Councils.

Notwithstanding anything contained in the Chartered Accountants Regulations and these Bye-laws, the election to the Regional Council shall be made direct by ballot or by poil at as many centres as exigencies of the number of members may require and as the Central Council may deem it. Frovided, however, that where there is no polling centre within a radius of twenty miles from the registered address of the member, he shall be allowed to vote by post.

Provided that the above Bye-laws shall not apply to the first election to the Regional Council, for which separate set of Bye-laws shall be notified in the Gazette of India by the Central Council.

- 19. (a) Any member of the Regional Council may at any time resign his membership by writing under his hand addressed to the Chairman of the Regional Council concerned and the seat of such member shall become vacant when such resignation is notified in the Gazette of India.
- (b) If an elected member of the Regional Council is elected to the Central Council in the course of the normal period of the Regional Council, such member shall cease to be an elected member of the Regional Council and the vacancy so caused may be filled up by election.
- (c) Any casual vacancy in the Regional Council shall be filled up by a fresh election and the person so elected shall hold office until the dissolution of the Regional Council.
- (d) No act done by the Regional Council shall be called in question on the ground merely of the existence of any vacancy in or defect in the constitution of the Regional Council.

#### H.-OFFICE-BEARERS

20 Each of the Regional Councils at its first meeting and then at the first meeting of the Regional Council after the Annual General meeting of the Regional

Constituency, shall elect such of its members to be respectively the Chairman, the Vice-Chairman. the Secretary and the Treasurer thereof and so biten as any of these offices becomes vacant, the Regional Council shall choose another person from among themselves to hold that office.

Provided that on the first constitution of the Regional Council, a member of the Central Council belonging to the particular region nominated in this behalf by the Central Council shall discharge the functions of the Chairman until such time as the Chairman is elected under the provisions of these Bye-laws.

Provided further that on the first constitution of the Regional Council any member of the Regional Council nominated by the President shall discharge the functions of the Secretary until such time as the Secretary is elected under the provisions of these Bye-laws.

- 21. The Chairman of the Regional Council shall be the Chief Executive Authority of the Regional Council
- 22. The Secretary shall be responsible for the performance of general duties of the office of the Regional Council under the guidance of the Chairman or in his absence the Vice-Chairman. The Secretary may act as Treasurer also.
- 23. The Treasurer shall cause true accounts to be maintained of the monies received and expended, and the manner in respect of such receipt and expenditure takes place and of the assets and liabilities.
- 24. The said office-bearers shall hold office until the first meeting of the Regional Council after the Annual General Meeting of the Regional Constituency.
- 25. The retiring office-bearers will be eligible for reelection to any of the offices of the Regional Council if they continue to be members in the constituency concerned.

#### I.-FINANCE AND ACCOUNTS

- 26. Each Regional Council shall be self-supporting by imposing financial obligation on the members of the respective region with a grant-in-aid from the Central Council, if possible, and shall not borrow or obtain credit without a sanction previously obtained from the Central Council. It may prescribe such further fees for particular activities for participating members.
- 27. The funds of the Regional Council shall be employed for such purposes as may from time to time be sanctioned by the Regional Council. Provided that no funds thereof shall be applied either directly or indirectly for payment to the members of the Institute except for purposes of business of the Institute in the region concerned.
- 28. The accounts of the Regional Council, as maintained by the Treasurer, shall be audited every year by a Chartered Accountant or a firm of Chartered Accountants appointed by the Regional Constituency at its Annual General Meeting and the accounts together with the audit report and the report of the Regional Council shall be sent to the members in the respective regions at least 14 days before the date of the Annual General Meeting of the Regional Constituency and shall be placed for adopting before the Annual General Meeting of the Constituency. The year will be from 1st April to 31st March of the next year.

  Provided that the auditors for the first year shall be

Provided that the auditors for the first year shall be appointed by the Regional Council.

- 29. A copy of the audited accounts and the report of the Regional Council as adopted by the Annual General Meeting shall be sent to the Central Council not later than one month after the date of the Annual General Meeting.
- 30. The duty of carrying out the provisions of these Bye-laws is vested in the Regional Council and each of the Regional Councils is vested with necessary powers for carrying out the objects of these Bye-laws.
- 31. For this purpose the Regional Council may appoint such staff and servants for the office of the respective Regional Council as may from time to time be decided.

# J.-MEETINGS OF THE REGIONAL COUNCILS

- 32. The Regional Council may meet as often as it may think necessary for the despatch of the business.
- 33. The Secretary shall issue notice at least 14 days before the date of the meeting in writing by post to every member of the Regional Council. The notice shall contain the time and place of meeting and as far as possible the business to be transacted thereat.

34. The Chanman of any three memoers Regional Council may ask the Secretary to call a meeting on a perficular data and time.

35. No business shall be transacted at any meeting

unless three members are present in person. If this quorum is not present at any meeting, it shall stand

36. All decisions at all meetings snall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his original one.

37. The Chairman or in his absence the Vice-Chairman shall be the Chairman of every meeting of the Regional Council, but it both are not present, the persons present in the meeting may elect one among themselves as Chairman of the meeting.

# K.—MEETINGS OF THE MEMBERS OF THE REGIONAL CONSTITUTIONSY

38. The Regional Council may summon a meeting of the members on the Regional Register as often as it may think ht and proper:

Provided that such a meeting shall be called and held at least twice in every year.

- 39. One General Meeting shall be held in the month of September every year and that meeting shall be called the Annual General Meeting. All other meetings shall be called Extraordinary General Meetings.
- 40. The Regional Council shall, on requisition made in writing by at least 20 per cent, of the total number of members on the particular Register of of members on the particular Regional Register of 50 of the members of that region, whichever is less, convene an Extraordinary General Meeting. Any such requisition shall specify the object for which the meeting is called for and shall be signed by members making the same and shall be delivered at the office of the Regional Council.
- 41. On a proper requisition made under Bye-law (40) above, the Regional Council shall convene an Extraordinary General Meeting within six weeks after the receipt of such requisition. If the kegloral Council falls to convene the Extraordinary General Meeting within six weeks after the receipt of the requisition, the requisitionists may themselves convene a meeting within 3 months from the date of the requisition.
- 42. At least 14 days notice of the meeting specifying the day, place and hour of such meeting and in case of special business, the general nature of such business shall be given.
- 43. Every member of the Institute on the Regional Register snall be entitled to table any proposals or resolutions for the consideration of the meeting of the members; Provided such proposals etc., are received by the Secretary of the Regional Council at least 20 days before the date of the meeting. Any such proposals received after the prescribed time will be treated as proposals for the next following meeting of the members unless admitted by the Chairman of the earlier meeting.
- 44. The business of an Annual General Meeting shall be to receive the report of the Regional Council. to adopt the accounts, to appoint Auditors and to transact such other business as may be brought before the inceting with the permission of the Chairman.
- 45. The Chairman or in his absence the Vice Chairman of the respective Regional Council shall be the Chairman of the General Meetings of the Regional Constituency. In the absence of both, the members may elect an one of the members present as Chairman elect an account. man of the meeting.
- 46. Twenty members personally present shall form a quorum. No business shall be transacted at any General Meeting unless the requisite quorum be present at the commencement of the business.
- 47. If within half an hour from the time appointed for the meeting a quorum is not present, the meeting if convened upon such requisition as aforesaid, shall be dissolved, but in any other case shall stand adjourned to the same day in the next week at the same time and place and at every such adjourned meeting the members present, whatever their number, shall have power to transact all the business which could properly have been transacted by the original meeting, had the necessary quorum been present thereat.
- 48. All decisions at all meetings shall be taken by a majority of votes. In case of equality of votes, the Chairman shall have a casting vote in addition to his original one.
- 49. No person shall be entitled to vote at the meeting of the members of the Regional Constituency unless his name is on the respective Regional Register and is not in default towards payment of his annual

- I,-DISSOLUTION OF THE RECIONAL COUNCIL
- 50. Notwithstanding anything contained in these Bye-laws, the Regional Council shall stand dissolved
  - (i) A majority of three-fourth of the members on the regional hegister pass a resolution in a general meeting of the members for the dissolution.
  - (ii) After giving proper hearing to the Regional Council the Central Council decides to dissolve the Regional Council,

Subject to the above, the duration of each Regional

Council shall be three years from the date of its first meeting after its constitution on the expiry of which it shall stand dissolved and a new Regional Council.

is constituted as provided in these Hye-laws.

At the dissolution of the Regional Council, all its property, assets, and funds shall vest in the Central Council.

G. P. KAPADIA, President,

## MINISTRY OF COMMERCE AND INDUSTRY

PUBLIC NOTICES

IMPORT TRADE CONTHOL

New Delhi, the 12th September 1951

Subject: -Revalidation of Capital Goods and Heavy Electrical Plant licences.

No. 144-ITC(P.N.)/51.—In partial modification of the instructions contained in para 1(1) of late Ministry of Commerce Public Notice No. 21(17)ITC/48(iii). dated the 10th April 1948, it has been decided to issue Capital Goods or Heavy Electrical Plant licences with an initial validity period of one year, instead of six months, from the date of Issue. These licences will be revalidated at or before the end of the said period of one year for a further period of two years, on production of satisfactory evidence to show that the order for the goods has been accepted by the foreign suppliers and a firm contract has been made within the initial period of one

- 2. In the case of Capital Goods or Heavy Electrical Plant licences already issued, the initial validity period is hereby automatically extended from six months to one year from the date of issue.
- 3. As already announced in this Ministry's Public Notice No. 108-ITC(P N.)/51, dated the 16th June 1951, the Import Trade Controlers at the ports have been authorised to revalldate incorces for Capital Goods and Heavy Electrical Plant. Likewise, requests for an increase in the c.l.f. value of Capital Goods and Heavy Electrical Plant licences should also be addressed to the port authorities and it is, therefore, no longer necessary for importers to apply to the Chief Controller of Imports, New Delhi for either of these two purposes.

New Delhi, the 15th September 1951

Subject —Incandescent lamps—Import of Lantern type lamps of above 400 C. P. and of hanging type lamps.

- No. 145-FTC(P.N.)/51.—Licences for certain types of candescent lamps falling under Serial No. 271 and No. 145-ITC(P.N.)/51.—Licences for certain types of incandescent lamps falling under Serial No. 271 and 272 of Part IV of the Import Trade Control Schedule were allowed to Established Importers during January—June 1951 in accordance with the Public Notice No. 162-ITC(P.N.)/50, dated the 15th December 1950. These licences were to be doubled and extended by six months for the July—December 1951 period in accordance with Appendix 'B' to the Public Notice No. 105-ITC(P.N.)/51, dated the 15th June 1951.
- 2. It has now been decided that Incandescent Lamps of "hanging type" (i.e. lamps where the incandescent mantle is below the fuel reservoir) should also be allowed against licences which are still valid and which have been granted and doubled in pursuance of the Public Notices referred to in the previous paragraph, for Incandescent Lamps of Lantern types of above 400 C.P. Against the doubled face value of a licence, of the per cent. of such value can be used for the importation of Hanging type incandescent lamps of upto 400 C.P. and per cent. of such value can be used for the importation of Hanging type incandescent lamps of upto 400 C.P. and the balance 80 per cent. for the import of Lantern type or Hanging type lamps of above 400 C.P. It is not necessary for licence holders to present the licences in question to the licensing authorities individually for amendment in the description of goods. These will be regarded as automatically valid for import of the hanging type of lamps as defined above in addition to the licence after doubling. The Customs authorities have been advised to allow clearance of "Hanging type" of Incandescent lamps also against licences for Lantern type of above 400 C.P.

L. K. JHA, Joint Secy.

#### EXPORT TRADE CONTROL

New Delhi, the 15th September 1951

No. 91-CW(4)/50.—In exercise of the powers conferred by section 4A of the Imports and Exports (Control) Act, 1947 (XVIII of 1947), as amended by the Imports and Exports (Control) Amendment Act, 1950 (VI of 1950), the Central Government is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the late Ministry of Commerce, No. 91-CW(4)/50, dated the 21st October 1950, namely:—

In the list of categories of goods given under 'Note', or item (d), the following shall be substituted, namely:-

"(d) Handloom cotton cloth and manufacturers thereof".

A. P. MATHUR, Under Secy.

#### RESOLUTION

#### TARIFFS

New Delhi, the 15th September 1951

No. 3-T(2)/51.—In their Resolution No. 10-T(4)/49, dated the 22nd September 1949, the Government of India in the late Ministry of Commerce announced their decision that the ex-works retention price of steel produced by the Mysore Iron and Steel Works, Bhadravati, fixed after consideration of the Report of the Tariff Board, will remain in force until the 20th April 1951. The Mysore Iron and Steel Works have represented to the Government of India that there has been an increase in their works costs since the Tariff represented to the Government of India that there has been an increase in their works costs since the Tariff Board enquiry and that an increase in the retention price of steel is necessary. After considering this representation, Government are of the opinion that the question whether there should be any revision of the retention price of steel for the future requires examination. The Tariff Board is, therefore, requested to conduct the necessary enquiries and submit its recommendations to Government as early as possible.

S. BHOOTHALINGAM, Joint Secy.

## MINISTRY OF FOOD AND AGRICULTURE

#### AGRICULTURE

New Delhi, the 11th September 1951

No. F.5-15/51Com.L.—In pursuance of provisions of sub-section (1) of Section 4 of the Indian Central Oliseeds Committee Act (IX of 1946), the Central Government is pleased to nominate Mr. G. Gawde, as a member of the Indian Central Oliseeds Committee with effect from 1st April 1951, vice Shri H. L. Goopta.

No. F.5-15/51Comm.1.—In pursuance of provisions of sub-section (g) of section 4 of the Indian Central Oll-seeds Committee Act (IX of 1946), the Central Government is pleased to nominate Shri K, Achut Reddy and Shri Chitranjandas Raja as members of the Indian Central Oilseeds Committee with effect from 1st April 1951, vice Shri Gian Singh Rarewala and Shri N. G. Rudrenge. Rudrappa,

New Delhi, the 12th September 1951

No. F.5-15/51-Com.I.—In pursuance of provision of sub-section (g) of section 4 of the Indian Central Oilseeds Committee Act (IX of 1946), the Central Government is pleased to nominate Dr. Ghanashyam Das as a member of the Indian Central Oilseeds Committee, vice Shri V. S. Khode, resigned.

S. K. GHOSE, Under Secy.

# MINISTRY OF WORKS, PRODUCTION AND SUPPLY

New Delhi, the 11th September 1951

No. 6516-WI/51.—In exercise of the powers conferred by section 4 of the Raighat Samadhi Act, 1951 (XLI of 1951), the Central Government hereby nominates the following persons as members of the Rajghat Samadhi Committee, namely:---

#### Officials-

- 1. The Chief Commissioner, Delhi. .
- 2. Senior Superintendent of Police, Delhi.
- 3. Superintending Engineer, 1st Circle, C.P.W.D., New Delhi.

# Non-officials--

- 1. Shri Devadas Gandhi.
- Shri Lakshmidas Purshotam, Secretary, Gandhi Smarak Nidhi, New Delhi.
- Shri Brii Krishan Chandiwala, Delhi.

and appoints the Chief Commissioner, Delhi, as the Chairman of the said Committee and further notifies that the following Members of Parliament have been nominated by the Speaker to be Members of the said Committee, in pursuance of clause (d) of sub-section (1) of the said section:—

- 1. Shri Deshbandhu Gupta, M.P.
- 2. Shrimati G. Durgabai, M.P.

and that the President of the Delhi Municipal Committee is an ex-officio Member of the Committee.

S. RANGANATHAN, Joint Secy.

#### MINISTRY OF LABOUR

DIRECTORATE GENERAL OF RESETTLEMENT AND EMPLOYMENT

New Delhi, the 5th September 1951

No. RCO-42.—In continuation of this Ministry's Notification No. RCO-42(1), dated the 21st February 1951, regarding the constitution of the Sub-Regional Employment Advisory Committee, Sholapur, the Government of India are pleased to appoint the following programs of the said as additional members of the said persons Committee:

- Secretary, District Soldiers', Sailors', and Airmen's Board, Sangli.
- Secretary, District Soldiers', Sailors' men's Board, Kolhapur.
   Shri M. S. Bhosale, Member, and Air-
- Kolhanur Municipality.
- 4. Shri S. D. Patil, President, District Local Board. Satara South.
- 5. Shri D. B. Vora, President, Chamber of Commerce, Sangli.
- Shri Vishvas Patil, Organiser, INTUC, Maha-rashtra Branch, and General Secretary, Shaubu Mill Kamgar Sangh, Shahupuri, Kolhapur.

New Delhi, the 11th September 1951

No. RCO-40/II.—In continuation of this Ministry's Notification No. RCO-40/VII, dated the 31st July 1950, regarding the constitution of the Sub-Regional Employment Advisory Committee, Barelly, the Government of India are pleased to appoint the District Magistrate, Rampur as an additional member of the said Committee.

M. V. NILAKANTA AYYAR, Under Secy.